

Form F-66 (IA-2) (6-30-2016)		<div style="text-align: center;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: right; margin-top: 20px;"> <b>16207100900000</b>  <b>City of Sutherland</b>  <b>PO Box 8</b>  <b>City of Sutherland 51058</b> </div>	
<b>CITY OF</b> <u>Sutherland</u> , IOWA <b>DUE: December 1, 2016</b>		(Please correct any error in name, address, and ZIP Code)	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	193,594		193,594	177,397
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	193,594		193,594	177,397
Delinquent property taxes	0		0	
TIF revenues	120,124		120,124	100,000
Other city taxes	69,811	0	69,811	66,784
Licenses and permits	1,875	0	1,875	890
Use of money and property	22,638	0	22,638	14,250
Intergovernmental	118,467	0	118,467	71,306
Charges for fees and service	94,004	243,665	337,669	301,893
Special assessments	0	0	0	
Miscellaneous	15,293	1,634	16,927	
Other financing sources	453,000	0	453,000	143,660
<b>Total revenues and other sources</b>	1,088,806	245,299	1,334,105	876,180
<b>Expenditures and Other Financing Uses</b>				
Public safety	121,987	0	121,987	98,600
Public works	111,884	0	111,884	117,000
Health and social services	0	0	0	
Culture and recreation	26,618	0	26,618	28,350
Community and economic development	30,283	0	30,283	221,050
General government	74,323	0	74,323	133,880
Debt service	27,560	0	27,560	28,000
Capital projects	487,536	0	487,536	
<b>Total governmental activities expenditures</b>	880,191	0	880,191	626,880
Business type activities	0	199,657	199,657	235,000
<b>Total ALL expenditures</b>	880,191	199,657	1,079,848	861,880
Other financing uses, including transfers out	0	0	0	14,300
<b>Total ALL expenditures/And other financing uses</b>	880,191	199,657	1,079,848	876,180
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	208,615	45,642	254,257	0
Beginning fund balance July 1, 2015	750,873	111,095	861,968	778,465
Ending fund balance June 30, 2016	959,488	156,737	1,116,225	778,465
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 146,861	Other long-term debt	\$ 0	
Revenue debt	\$ 1,226,810	Short-term debt	\$ 0	
TIF Revenue debt	\$ 522,111			
		General obligation debt limit	\$ 1,019,548	

  

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11/19/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Natosha Pettit		Telephone →	Area Code 712	Number 446-2243
Signature of Mayor or other City official (Name and Title)		Date signed 11/8/2016		

  

<b>PLEASE PUBLISH THIS PAGE ONLY</b>
--------------------------------------

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Sutherland						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	83,243	81,443		28,908			193,594			193,594	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	83,243	81,443		28,908	0		193,594		T01	193,594	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	83,243	81,443		28,908	0	0	193,594			193,594	6			
7	<b>TIF revenues</b>			120,124				120,124		T01	120,124	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	-2						-2		T15	-2	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes	66,322	3,491					69,813		T09	69,813	14			
15	<b>TOTAL OTHER CITY TAXES</b>	66,320	3,491	0	0	0	0	69,811	0		69,811	15			
16	<b>Section B - LICENSES AND PERMITS</b>	1,875						1,875		T29	1,875	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	2,723	1,153					3,876		U20	3,876	18			
19	Rents and royalties	18,762						18,762		U40	18,762	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	21,485	1,153	0	0	0	0	22,638	0		22,638	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants	10,000						10,000		B79	10,000	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	10,000	0	0	0	0	0	10,000	0		10,000	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sutherland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		80,203					80,203		C46	80,203	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,137						1,137		C89	1,137	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	1,137	80,203	0	0	0	0	81,340	0		81,340	60
61												61
62	Local grants and reimbursements											62
63	County contributions	894						894			894	63
64	Library service	6,500						6,500		D89	6,500	64
65	Township contributions	13,450						13,450		D89	13,450	65
66	Fire/EMT service	6,283						6,283		D89	6,283	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	27,127	0	0	0	0	0	27,127	0		27,127	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	38,264	80,203	0	0	0	0	118,467	0		118,467	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	131,939	A91	131,939	73
74	Sewer							0	111,726	A80	111,726	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	66,406						66,406		A81	66,406	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sutherland						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	1,200						1,200		A89	1,200	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	24,797						24,797		A89	24,797	93				
94	Sidewalk street repair charges		230					230		A44	230	94				
95	Housing and urban renewal charges		35					35		A50	35	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	1,336						1,336			1,336	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	93,739	265	0	0	0	0	94,004	243,665		337,669	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	12,093	1,252	720				14,065	1,809	U99	15,874	108				
109	Deposits and sales/fuel tax refunds	5						5	-175	U99	-170	109				
110	Sale of property and merchandise		450					450		U11	450	110				
111	Fines	765						765		U30	765	111				
112	Internal service charges	8						8		NR	8	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	12,871	1,702	720	0	0	0	15,293	1,634		16,927	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sutherland						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	317,797	168,257	120,844	28,908	0	0	635,806	245,299		881,105	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)			453,000				453,000		NR	453,000	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans							0			0	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	0	453,000	0	0	0	453,000	0		453,000	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	317,797	168,257	573,844	28,908	0	0	1,088,806	245,299		1,334,105	132		
133												133		
134	Beginning fund balance July 1, 2015	385,114	261,433	71,986	32,340			750,873	111,095		861,968	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	702,911	429,690	645,830	61,248	0	0	1,839,679	356,394		2,196,073	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Sutherland		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	78,697	6,371					85,068		E62	85,068	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	14,497	7,925					22,422		E24	22,422	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	14,497						14,497		E32	14,497	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	107,691	14,296		0	0	0	121,987			121,987	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Sutherland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		37,459					37,459		E44	37,459	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		16,182					16,182		E44	16,182	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	58,243						58,243		E81	58,243	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	58,243	53,641		0	0	0	111,884			111,884	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sutherland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0				0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Sutherland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	20,715	821					21,536		E52	21,536	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,682	400					5,082		E61	5,082	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	25,397	1,221			0	0	26,618			26,618	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		30,283					30,283		E89	30,283	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	30,283	0	0	0	0	30,283			30,283	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sutherland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,397						7,397		E29	7,397	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	7,100	-4,026					3,074		E23	3,074	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,231						1,231		E89	1,231	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	644						644		E25	644	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	23,391	14,835					38,226		E31	38,226	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	10,553	13,198					23,751		E89	23,751	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	50,316	24,007	0	0	0	0	74,323			74,323	176
177	Section G — DEBT SERVICE				27,560			27,560			27,560	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	27,560	0	0	27,560			27,560	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Phase 1 & 2			487,536				487,536			487,536	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	487,536	0	0	0	487,536			487,536	192
193	TOTAL CAPITAL PROJECTS	0	0	487,536	0	0	0	487,536			487,536	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	241,647	123,448	487,536	27,560	0	0	880,191			880,191	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sutherland		GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							106,879	E91		106,879	198
199	Purchase of land and equipment							92,778	G91		92,778	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation								E80		0	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sutherland		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								199,657		199,657	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	241,647	123,448	487,536	27,560	0	0	880,191	199,657		1,079,848	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	241,647	123,448	487,536	27,560	0	0	880,191	199,657		1,079,848	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	27,569	70,818					98,387			98,387	264
265	Committed	38,000	27,561	91,939	27,560			185,060			185,060	265
266	Assigned		80,000	66,355				146,355			146,355	266
267	Unassigned	395,695	127,863		6,128			529,686			529,686	267
268	Total Governmental	461,264	306,242	158,294	33,688	0	0	959,488			959,488	268
269	Proprietary								156,737		156,737	269
270	Total ending fund balance June 30, 2016	461,264	306,242	158,294	33,688	0	0	959,488	156,737		1,116,225	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	702,911	429,690	645,830	61,248	0	0	1,839,679	356,394		2,196,073	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF Sutherland</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 5,500 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	131,743

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 261,957	29U \$	39U \$ 11,147	49U \$	49U \$	49U \$ 250,810	49U \$	I91 \$	9,845
2. Sewer utility	19U 1,039,000	29U	39U 63,000	49U	49U	49U 976,000	49U	I89	27,508
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 453,000	29U 453,000	39U	49U	49U 453,000	49U	49U	I89	
9. Debt Service	19U 147,554	29U	39U 31,518	49U 146,861	49U 69,111	49U	49U	I89	9,012
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	1,901,511	453,000	105,665	146,861	522,111	1,226,810	0		46,365

<b>B. Short-term debt</b>		Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$		
Outstanding as of JUNE 30, 2016	64V \$		

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
	\$	20,390,954	x .05 = \$	1,019,548	

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$	453,000	663,225	1,116,225
REMARKS					V98